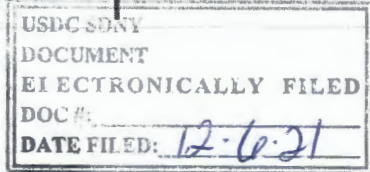


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VIA ECF

The Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl St.
New York, New York 10007

December 3, 2021

Re: *In Re: Customs and Tax Administration of the Kingdom of Denmark
(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-02865 (LAK)*

Dear Judge Kaplan:

Plaintiff Skatteforvaltningen ("SKAT") respectfully requests that this Court issue an order permitting SKAT to file under seal its contemporaneously filed Motion to Approve Alternative Service (the "Motion"), pursuant to Federal Rule of Civil Procedure 5.2, Local Civil Rule 5.2, and this Court's Individual Rules.¹

Attached as Exhibits L and M to the Declaration of John T. McGoeys in support of the Motion (the "Declaration") are documents produced by certain defendants in this litigation that they designated as "Confidential" pursuant to the Revised Amended Stipulated Protective Order Governing Confidentiality of Discovery Materials in this multi-district litigation (No. 18-md-2865, ECF No. 489). Under paragraph 15 of the Stipulated Protective Order, SKAT is thus required to file these discovery materials under seal absent the producing defendants' agreement to withdraw their confidentiality designations.

On December 2, 2021, SKAT asked the producing defendants whether they intend to maintain their confidentiality designations for Exhibits L and M, to which defendants responded they did. Accordingly, SKAT seeks to seal the Motion and Exhibits L and M at the request of the defendants who produced those documents. Under the Court's Individual Rules of Practice, "[w]hen a party seeks leave to file sealed or redacted materials on the ground an opposing party or third party has requested it, that party shall notify the opposing party or third party that it must file, within three days, a letter explaining the need to seal or redact the materials." On December 2, 2021, SKAT informed the producing defendants of their obligation to file an explanatory letter within three days.

1. This letter motion relates to the cases listed in Appendix A.

This Court's Individual Rules (at 4) direct that individuals' home addresses be redacted from public filings unless they are necessary and relevant. The Declaration and Exhibits A through K thereto contain the personal addresses of multiple individuals. Since this information is not necessary to the Motion, there is good cause for the Declaration and Exhibits A through K to be filed under seal and for home addresses to be redacted from the public version of the filing.

SKAT therefore respectfully requests that the Court grant SKAT leave to file its Motion, the Declaration, and Exhibits A through M under seal.

Respectfully submitted,

/s/ Marc A. Weinstein
Marc A. Weinstein

Cc: All counsel of record via ECF

Granted

SO ORDERED



LEWIS A. KAPLAN, USDJ

12/6/21

Appendix A

1:18-cv-04434-LAK
1:18-cv-07824-LAK
1:18-cv-07827-LAK
1:18-cv-07828-LAK
1:18-cv-07829-LAK
1:19-cv-01781-LAK
1:19-cv-01783-LAK
1:19-cv-01785-LAK
1:19-cv-01788-LAK
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